

## **ACTUAL FINANCIAL DATA**

### **AMBULANCE REVENUE and COST REPORT**

#### **GENERAL INFORMATION and CERTIFICATION**

Legal Name of Company: SEDONA FIRE DISTRICT CON No. 1

D.B.A. (Doing Business As): Sedona Fire District Business Phone: 928-282-6800

Financial Records Address: 2860 Southwest Drive City: Sedona Zip Code: 86336

Mailing Address (If Different): \_\_\_\_\_ City: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Owner / Manager: Fire Chief Kris Kazian

Report Contact Person: Sandra J. Schmidt Business Phone: 928-204-8913 Ext. \_\_\_\_\_

Report for Period From: From: July 1, 2013 To: June 30, 2014

Method of Valuing Inventory: LIFO: \_\_\_\_\_ FIFO: \_\_\_\_\_ Other (Explain): \_\_\_\_\_

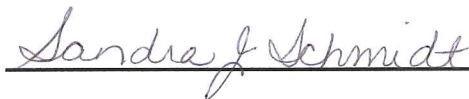
**Please attach a list of all affiliated organizations (parents/subsidiaries) that exhibit at least 5% ownership/vesting.**

I hereby verify that I have directed the preparation of the enclosed annual report in accordance with the reporting requirements of the State of Arizona.

I have read this report and hereby verify that the information provided is true and correct to the best of my knowledge.

This report has been prepared using the accrual basis of accounting.

Authorized Signature:



Title:

Finance Manager

Date: December 23, 2014

Mail to:

Department of Health Services  
Bureau of Emergency Medical Services  
Certificate of Necessity and Rates Section  
150 North 18th Avenue, Suite 540  
Phoenix, AZ 85007-3248  
Telephone: (602) 364-3150  
Fax: (602) 364-3567

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** Sedona Fire District

**FOR THE PERIOD**                      **FROM:** July 1, 2013                      **TO:** June 30, 2014

**STATISTICAL SUPPORT DATA**

Line No.	DESCRIPTION	(1) SUBSCRIPTION SERVICE TRANSPORTS	(2)** TRANSPORTS UNDER CONTRACT	(3) TRANSPORTS NOT UNDER CONTRACT	(4) TOTALS
1	Number of ALS Billable Transports:				1,982
2	Number of BLS Billable Transports:				407
3	Number of Loaded Billable Miles:				35,225
4	Waiting Time (Hr. & Min.):				2
5	Canceled (Non-Billable) Runs:				305
					Number
					Donated Hours
<b>Volunteer Services: (OPTIONAL)</b>					
6	Paramedic and IEMT .....				
7	Emergency Medical Technician - B .....				
8	Other Ambulance Attendants .....				
9	Total Volunteer Hours .....				0

\*\* This column reports only those runs where a contracted discount rate was applied. See Page 7 to provide additional information regarding discounted contract runs.

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

### STATISTICAL SUPPORT DATA

	(1)	(2)	(3)
Line No.	SUBSIDIZED PATIENTS	NON-SUBSIDIZED PATIENTS	TOTALS
1 Number of ALS Billable Transports:	<u>95</u>	<u>1,887</u>	<u>1,982</u>
2 Number of BLS Billable Transports:	<u>20</u>	<u>387</u>	<u>407</u>
3 Number of Loaded Billable Miles:	<u>1,761</u>	<u>33,464</u>	<u>35,225</u>
4 Waiting Time (Hr. & Min.):	<u>2</u>	<u>          </u>	<u>2</u>
5 Canceled (Non-Billable) Runs:	<u>          </u>	<u>          </u>	<u>305</u>

Number

### **Volunteer Services: (OPTIONAL)**

**Donated  
Hours**

6	Paramedic and IEMT .....	<u>          </u>
7	Emergency Medical Technician - B .....	<u>          </u>
8	Other Ambulance Attendants .....	<u>          </u>
9	Total Volunteer Hours .....	<u>          </u>

Note: This page and page 3.1, Routine Operating Revenue, are only for those governmental agencies that apply subsidy to patient billings.

# AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

Sedona Fire District

**FOR THE PERIOD**

**FROM:** July 1, 2013

**TO:** June 30, 2014

**STATEMENT OF INCOME**

Line No.	DESCRIPTION	FROM		
<b>Operating Revenues:</b>				
1	Ambulance Service Routine Operating Revenue .....	Page 3, Line 10 & Page 3.1, Line 10 .....	\$	3,661,306
<b>Less:</b>				
2	AHCCCS Settlement .....	Page 3.1, Line 11 .....		82,060
3	Medicare Settlement .....	Page 3.1, Line 12 .....		1,413,068
4	Contractual Discounts .....	Page 7, Line 22 .....		0
5	Subscription Service Settlement .....	Page 8, Line 4 .....		0
6	Other (Attach Schedule) .....	Page 3.1, Line 13 .....		493,083
7	Total .....	Sum of Lines 2 through 6 .....		1,988,211
8	Net Revenue from Ambulance Runs .....	Line 1, minus Line 7 .....		1,673,095
9	Sales of Subscription Service Contracts .....	Page 8, Line 8 .....		0
10	Total Operating Revenue .....	Line 8, plus Line 9 .....	\$	1,673,095
<b>Ambulance Operating Expenses:</b>				
11	Bad Debt (Includes Subscription Services Bad Debt) .....			236,977
12	Wages, Payroll Taxes, and Employee Benefits .....	Page 4, Line 22 .....		2,688,175
13	General and Administrative Expenses .....	Page 5, Line 20 .....		86,214
14	Cost of Goods Sold .....	Page 3, Line 15 .....		0
15	Other Operating Expense .....	Page 6, Line 28 .....		755,400
16	Interest Expense (Attach Schedule IV) .....	Page 14, Line 28, Column 4 & 5 .....		4,767
17	Subscription Service Direct Selling .....	Page 8, Line 23 .....		0
18	Total Operating Expense .....	Sum of Lines 11 through 17 .....		3,771,533
19	Ambulance Service Income (Loss) .....	Line 10, minus Line 18 .....		(2,098,438)
<b>Other Revenue / Expenses:</b>				
20	Other Operating Revenue and Expense .....	Page 9, Line 17 .....		2,098,438
21	Non-Operating Revenue and Expense .....			
22	Non-Deductible Expenses (Attach Schedule) .....			
23	Total Other Revenues / Expenses .....	Sum of Lines 20 & 21 .....		2,098,438
24	Ambulance Service Income (Loss) - Before Income Taxes .....	Sum of Line 19, plus Line 23 .....		(0)
<b>Provision for Income Taxes:</b>				
25	Federal Income Tax .....			
26	State Income Tax .....			
27	Total Income Tax .....	Lines 25, plus Line 26 .....		0
28	<b>Ambulance Service Net Income (Loss)</b> .....	Line 24, minus Line 27 .....		(0)

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

Sedona Fire District

**FOR THE PERIOD**

**FROM:** July 1, 2013

**TO:** June 30, 2014

**ROUTINE OPERATING REVENUE**

**Line  
No.**

**DESCRIPTION**

**Ambulance Service Routine Operating Revenue:**

1	ALS Base Rate Amount	Rate	\$ 1,252.60	x No. of Runs	1,982	=	\$ 2,482,653
		Rate		x No. of Runs		=	0
2	BLS Base Rate Amount	Rate	1,252.60	x No. of Runs	407	=	509,808
		Rate		x No. of Runs		=	0
3	Mileage Rate Amount	Rate	18.97	x No. of Billable Miles	35,225	=	668,218
		Rate		x No. of Billable Miles		=	0
4	Waiting Charge Amount	Rate	313.14	x No. of Hours	2	=	626
		Rate		x No. of Hours		=	0
5	Medical Supplies (Gross Charges to patients)						
6	Nurses Charges						
7	Total						3,661,306
8	Standby Revenue (Attach Schedule)						
9	Other Ambulance Service Revenue (Attach Schedule)						
10	<b>Total Ambulance Service Routine Operating Revenue (To Page 2, Line 1)</b>						<b>\$ 3,661,306</b>

**Cost of Goods Sold: (Medical Supplies)**

11	Inventory at Beginning of Year						
12	Plus Purchases						
13	Plus Other Costs						
14	Less Inventory at End of Year						
15	<b>Cost of Goods Sold (To Page 2, Line 14)</b>						<b>\$ 0</b>

# AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

Sedona Fire District

**FOR THE PERIOD**

**FROM:**

July 1, 2013

**TO:**

June 30, 2014

**ROUTINE OPERATING REVENUE**

Identified by subsidized and non-subsidized patients

(1)

(2)

(3)

Line No.	DESCRIPTION	SUBSIDIZED PATIENTS	NON-SUBSIDIZED PATIENTS	TOTALS
<b>AMBULANCE SERVICE OPERATING REVENUE</b>				
1	ALS Base Rate .....	\$ 118,997	\$ 2,363,656	\$ 2,482,653
2	BLS Base Rate .....	25,052	484,756	509,808
3	Mileage Charge .....	33,411	634,807	668,218
4	Waiting Charge .....	626		626
5	Medical Supplies ..... (Gross Charges) ....			0
6	Nurses' Charges .....			0
7	<b>Total</b>	\$	\$	\$ 3,661,306
Plus:				
8	Standby Revenue ..... (Attach Schedule) .....			
9	Other Ambulance Service Revenue (Attach Schedule) .....			
10	<b>Total Ambulance Service Routine Operating Revenue</b> (Post to Pg 2, Line 1) .....			\$ 3,661,306
Less:				
11	AHCCCS Settlement (Post total to Pg 2, Line 2)	\$	\$	\$ 82,060
12	Medicare Settlement (Post total to Pg 2, Line 3)			1,413,068
13	Subsidy (Post total to Pg 2, Line 6)			346,893
14	Other (Attach Schedule)			146,191
15	<b>Total Settlements</b> (Post to Pg 2, Line 7)	\$ 0	\$ 0	\$ 1,988,211

Note: This page and page 1.1, are only for those governmental agencies that apply subsidy to patient billings.

<b>AMBULANCE SERVICE ENTITY:</b>			<b>Sedona Fire District</b>	
<b>FOR THE PERIOD</b>	<b>FROM:</b>	<b>July 1, 2013</b>	<b>TO:</b>	<b>June 30, 2014</b>

Line No.	DESCRIPTION	No. of F.T.E.	AMOUNT
	<b>OFFICERS / OWNERS</b> (Attach Schedule 1, Wage Category; Pg 10, Line 7)		
1	Gross Wages		\$
2	Payroll Taxes		
3	Employee Fringe Benefits		
4	Total	0.0	0
	<b>MANAGEMENT</b> (Attach Schedule II, Wage Detail; Pg 11)		
5	Gross Wages	2.7	196,731
6	Payroll Taxes		2,664
7	Employee Fringe Benefits		67,053
8	Total	2.7	266,448
	<b>AMBULANCE PERSONNEL</b> (Attach Schedule II, Wage Detail; Pg 11)		
	Gross Wages		
9	Paramedics and IEMT	\$	\$
10	Emergency Medical Technician (EMT)		
11	Nurses		
12	Payroll Taxes		21,598
13	Employee Fringe Benefits		621,926
14	Total	35.7	2,197,160
	<b>OTHER PERSONNEL</b> (Attach Schedule II, Wage Detail; Pg 11)		
	Gross Wages		
15	Dispatch		
16	Mechanics	0.5	30,967
17	Office and Clerical	1.9	93,498
18	Other	0.6	34,130
19	Payroll Taxes		1,990
20	Employee Fringe Benefits		63,981
21	Total	3.0	224,567
22	Total F.T.E., Wages, Payroll Taxes, & Employee Benefits (Post to Pg 2, line 12)	41.3	\$ 2,688,175

\*\* The sum of Casual Labor (wages paid on a per run basis) plus Wages paid is entered in Column 2 by line item. However when calculating F.T.E.s, do not include casual labor hours worked or expenses incurred.

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

### ALLOCATION OF WAGES, PAYROLL TAXES, and EMPLOYEE BENEFITS

Line No.	DESCRIPTION		(1) No. of *F.T.E.	(2) Total Expenditure	(3) Allocation Percentage	(4) Ambulance Amount
<b>MANAGEMENT</b>						
1	Gross Wages	(Attach Schedule II)	2.7	771,269	Various	196,731
2	Payroll Taxes			9,638	Various	2,664
3	Employee Fringe Benefits			229,992	Various	67,053
4	Total		2.7	1,010,899		266,448
<b>AMBULANCE PERSONNEL</b>						
		** Contractual Wages				
	Gross Wages	(Attach Schedule I Labor				
5	Paramedics and IEMT	\$	17.8	812,379	100%	812,379
6	Emergency Medical Technician (EMT)		17.9	741,258	100%	741,258
7	Nurses					
8	Drivers					
9	Payroll Taxes			21,598	100%	21,598
10	Employee Fringe Benefits			621,926	100%	621,926
11	Total		36	2,197,160		2,197,160
<b>OTHER PERSONNEL</b>						
	Gross Wages	(Attach Schedule II)				
12	Dispatch					
13	Mechanics		0.5	123,868	25%	30,967
14	Office and Clerical		1.9	248,195	10% / 100%	93,498
15	Other		0.6	136,521	25%	34,130
16	Payroll Taxes			3,985	Various	1,990
17	Employee Fringe Benefits			198,602	Various	63,981
18	Total		3	711,171		224,567
19	TOTAL F.T.E., WAGES, PAYROLL TAXES & EMPLOYEE BENEFITS	(Post to Pg 2, line 12)	41	3,919,230		\$ 2,688,175

\* Full-time equivalents (F.T.E.) is the sum of all hours for which employee wages were paid during the year divided by 2,080.

\*\* The sum of Casual Labor (wages paid on a per run basis) plus Wages paid is entered in Column 2 by line item. However, when calculating F.T.E's, do not include casual labor hours worked or expenses incurred.



## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

### BASIS OF ALLOCATIONS OF WAGES, PAYROLL et al.

Line No.	DESCRIPTION	<u>Basis of Allocations</u>	
1	Gross Wages - MANAGEMENT	<u>10% Fire Chief, 20% - DC Ops, DC Support, 2 BC's &amp; Finance Mgr, 80% EMS BC</u>	
2	Payroll Taxes	<u>Allocated each above section based on same % of wages used</u>	
3	Employee Fringe Benefits	<u>Allocated each above section based on same % of wages used</u>	
4	Total	<u>Above are based on estimated time spent related to ambulance services</u>	
		Contractual	Wages
	Gross Wages - AMBULANCE PERSONNEL		
5	Paramedics and IEMT	<u></u>	<u>100% based on EMS Budget - 12 CEP's</u>
6	Emergency Medical Technician (EMT)	<u></u>	<u>100% based on EMS Budget - 12 EMT's</u>
7	Nurses	<u></u>	<u></u>
8	Drivers	<u></u>	<u></u>
9	Payroll Taxes	<u></u>	<u>100% based on EMS Budget</u>
10	Employee Fringe Benefits	<u></u>	<u>100% based on EMS Budget</u>
11	Total	<u></u>	<u></u>
	Gross Wages - OTHER PERSONNEL		
12	Dispatch	<u></u>	<u></u>
13	Mechanics	<u>25% ambulance services/repairs based on time spent - 2 mechanics, 6 amb.</u>	<u></u>
14	Office and Clerical	<u>25% Admin, HR, Finance; 100% Amb Billing - 1.5 employees based on time spent</u>	<u></u>
15	Other	<u>25% Computer, IT, CAD, Telestaff &amp; computer support based on time spent</u>	<u></u>
16	Payroll Taxes	<u>Allocated each above section based on same % of wages used</u>	<u></u>
17	Employee Fringe Benefits	<u>Allocated each above section based on same % of wages used</u>	<u></u>
18	Total	<u>Above are based on estimated time spent related to ambulance services</u>	<u></u>

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

Sedona Fire District

**FOR THE PERIOD**

**FROM:** July 1, 2013

**TO:** June 30, 2014

**GENERAL and ADMINISTRATIVE EXPENSES**

Line No.	<u>DESCRIPTION</u>		
<b>Professional Service:</b>			
1	Legal Fees .....	\$ 5,534	
2	Collection Fees .....		
3	Accounting and Auditing .....	2,118	
4	Data Processing Fees .....		
5	Other (Attach Schedule) .....	41,445	
6	Total .....		\$ 49,097
<b>Travel and Entertainment:</b>			
7	Meals and Entertainment .....	112	
8	Transportation - Other Company Vehicles .....		
9	Travel .....	597	
10	Other (Attach Schedule) .....	560	
11	Total .....		1,269
<b>Other General and Administrative:</b>			
12	Office Supplies .....	2,305	
13	Postage .....	1,379	
14	Telephone .....	15,375	
15	Advertising .....		
16	Professional Liability Insurance .....	8,774	
17	Dues and Subscriptions .....	1,212	
18	Other (Attach Schedule) .....	6,804	
19	Total .....		35,849
20	<b>Total General and Administrative Expenses</b> (Post to Page 2, Line 13) .....		\$ 86,214

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

### ALLOCATION of GENERAL and ADMINISTRATIVE EXPENSES

Line No.	DESCRIPTION	(1) Total Expenditure	(2) Allocation Percentage	(3) Ambulance Amount
<b>Professional Service:</b>				
1	Legal Fees .....	\$ 55,341	10%	\$ 5,534
2	Collection Fees .....			0
3	Accounting and Auditing .....	21,175	10%	2,118
4	Data Processing Fees .....			0
5	Other (Attach Schedule) .....	150,078	15%/100%/100%	41,445
6	Total .....	226,594		49,097
<b>Travel and Entertainment:</b>				
7	Meals and Entertainment .....	112	100%	112
8	Transportation - Other Company Vehicles .....			0
9	Travel .....	597	100%	597
10	Other (Attach Schedule) .....	560	100%	560
11	Total .....	1,269		1,269
<b>Other General and Administrative:</b>				
12	Office Supplies .....	9,218	25%	2,305
13	Postage .....	5,515	25%	1,379
14	Telephone .....	51,752	25%/50%/100%	15,375
15	Advertising .....			
16	Professional Liability Insurance .....	8,774	100%	8,774
17	Dues and Subscriptions .....	1,212	100%	1,212
18	Other (Attach Schedule) .....	29,614	Various	6,804
19	Total .....	106,085		35,849
20	<b>Total General and Administrative Expenses</b> (Post to Page 2, Line 13)	\$ 333,948		86,214

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

### BASIS of ALLOCATION OF GENERAL and ADMINISTRATIVE EXPENSES

<u>Line No.</u>	<u>DESCRIPTION</u>	<u>Basis of Allocation</u>
<b>Professional Service:</b>		
1	Legal Fees	10% based on employee/EMS/Ambulance Billing related useage
2	Collection Fees	
3	Accounting and Auditing	10% estimated on ambulance billing review for annual audit
4	Data Processing Fees	
5	Other (Attach Schedule)	Software Services - based 100% expensed to Ambulance and EMS budgets
6	Total	
<b>Travel and Entertainment:</b>		
7	Meals and Entertainment	100% of costs directly expensed to Ambulance Billing budget
8	Transportation - Other Company Vehicles	
9	Travel	100% of costs directly expensed to Ambulance Billing budget
10	Other (Attach Schedule)	100% of costs directly expensed to Ambulance Billing budget (Tuition account)
11	Total	
<b>Other General and Administrative:</b>		
12	Office Supplies	25% allocated from general budget and 100% EMS & 100% Amb Billing Budgets
13	Postage	25% use for Ambulance Billing from general budget for mailing billings
14	Telephone	25% admin phones and 50% emergency phone expenses for estimated useage
15	Advertising	
16	Professional Liability Insurance	50% allocated based on exposure
17	Dues and Subscriptions	100% of costs expensed to EMS and 100% costs expensed to Ambulance Billing
18	Other (Attach Schedule)	15% Hiring/Promotional Expenses, 25% Lease/Rentals (Station 5 property, copiers, etc.) 10% Printing (forms), 50% Radio License fees (based on useage/call volume, 100% EMS and 100% Ambulance billing for Supplies.
19	Total	

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

Sedona Fire District

**FOR THE PERIOD**

**FROM:** July 1, 2013

**TO:** June 30, 2014

**OTHER OPERATING EXPENSES**

Line

**No.      DESCRIPTION**

**Depreciation and Amortization:**

1	Depreciation (Attach Schedule III) .....	(From Pg 13, Line 20, Col I) .....	\$	114,096	
2	Amortization .....				
3	Total .....		\$		114,096

4	Rent / Lease (Attach Schedule III) .....	(From Pg 13, Line 20, Col K) .....			
---	--	------------------------------------	--	--	--

**Building / Station Expense:**

5	Building and Cleaning Supplies .....			5,204	
6	Utilities .....			35,321	
7	Property Taxes .....				
8	Property Insurance .....			15,231	
9	Repairs and Maintenance .....			9,896	
10	Other (Attach Schedule) .....				
11	Total .....				65,652

**Vehicle Expense - Ambulance Units:**

12	License / Registration .....			1,500	
13	Fuel .....			29,107	
14	General Vehicle Service and Maintenance .....			20,537	
15	Major Repairs .....				
16	Insurance - Service Vehicles .....			7,758	
17	Other (Attach Schedule) .....				
18	Total .....				58,902

**Other Expenses:**

19	Dispatch .....			379,223	
20	Education / Training .....			18,584	
21	Uniforms and Uniform Cleaning .....			17,871	
22	Meals and Travel for Ambulance personnel .....			2,366	
23	Maintenance Contracts .....				
24	Minor Equipment - Not Capitalized .....			14,962	
25	Ambulance Supplies - Nonchargeable .....			54,389	
26	Other (Attach Schedule) .....			29,355	
27	Total .....				516,750
28	<b>Total Other Operating Expenses</b> .....	(Post to Page 2, Line 15) .....	\$		755,400

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** Sedona Fire District

**FOR THE PERIOD**                      **FROM:** July 1, 2013                      **TO:** June 30, 2014

### ALLOCATION of OTHER OPERATING EXPENSES

Line No.	DESCRIPTION	(1) Total Expenditure	(2) Allocation Percentage	(3) Ambulance Amount
<b>Depreciation and Amortization:</b>				
1	Depreciation (Attach Schedule III) ..... (From Pg 13, Line 20, Col I)	\$ 114,096	100%	\$ 114,096
2	Amortization .....			0
3	Total .....	114,096		114,096
4	Rent / Lease (Attach Schedule III) ..... (From Pg 13, Line 20, Col K) .....			
<b>Building / Station Expense:</b>				
5	Building and Cleaning Supplies .....	20,814	25%	5,204
6	Utilities .....	141,285	25%	35,321
7	Property Taxes .....			0
8	Property Insurance .....	60,922	25%	15,231
9	Repairs and Maintenance .....	39,585	25%	9,896
10	Other (Attach Schedule) .....			0
11	Total .....	262,606		65,652
<b>Vehicle Expense - Ambulance Units:</b>				
12	License / Registration .....	1,500	100%	1,500
13	Fuel .....	29,107	100%	29,107
14	General Vehicle Service and Maintenance .....	20,537	100%	20,537
15	Major Repairs .....			0
16	Insurance - Service Vehicles .....	7,758	100%	7,758
17	Other (Attach Schedule) .....			0
18	Total .....	58,902		58,902
<b>Other Expenses:</b>				
19	Dispatch .....	583,420	65%	379,223
20	Education / Training .....	18,584	100%	18,584
21	Uniforms and Uniform Cleaning .....	17,871	100%	17,871
22	Meals and Travel - Ambulance Personnel .....	2,366	100%	2,366
23	Maintenance Contracts .....			0
24	Minor Equipment - Not Capitalized .....	14,962	100%	14,962
25	Ambulance Supplies - Nonchargeable .....	54,389	100%	54,389
26	Other (Attach Schedule) .....	29,355	100%	29,355
27	Total .....	720,947		516,750
28	Total Other Operating Expenses ..... (Post to Page 2, Line 15) ..	\$ 1,156,552		\$ 755,400

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

Sedona Fire District

**FOR THE PERIOD**

**FROM:** July 1, 2013

**TO:** June 30, 2014

**BASIS of ALLOCATION OF OTHER EXPENSES**

<u>Line No.</u>	<u>DESCRIPTION</u>	<u>Basis of Allocation</u>
<b>Depreciation and Amortization:</b>		
1	Depreciation	100% depreciation of Ambulances, Life Pak 12's, Life Pak 15's and Notebooks
2	Amortization	
3	Total	
4	Rent / Lease	
<b>Building / Station Expense:</b>		
5	Building and Cleaning Supplies	25% allocated from general budget expense based on # of employees/useage
6	Utilities	25% allocated from general budget expense based on # of employees/useage
7	Property Taxes	
8	Property Insurance	25% allocated from general budget expense based on # of employees/useage
9	Repairs and Maintenance	25% allocated from general budget expense based on # of employees/useage
10	Other	
11	Total	
<b>Vehicle Expense - Ambulance Units:</b>		
12	License / Registration	100% of costs expensed to EMS budget
13	Fuel	100% of costs expensed to EMS budget
14	General Vehicle Service and Maintenance	100% of costs expensed to EMS budget
15	Major Repairs	
16	Insurance - Service Vehicles	100% of costs expensed to EMS budget for 6 ambulances
17	Other	100% of costs expensed to EMS budget
18	Total	
<b>Other Expenses:</b>		
19	Dispatch	65% based on call volume for EMS calls
20	Education / Training	100% of costs expensed to EMS budget
21	Uniforms and Uniform Cleaning	100% of costs expensed to EMS budget (\$17345.96) and 100% Amb billing (\$525)
22	Meals and Travel for Ambulance personnel	100% of costs expensed to EMS budget
23	Maintenance Contracts	
24	Minor Equipment - Not Capitalized	100% of costs expensed to EMS budget
25	Ambulance Supplies - Nonchargeable	100% of costs expensed to EMS budget
26	Other (Attach Schedule)	100% of costs expensed to EMS budget for equipment R&M Supplies and Service
27	Total	

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

Sedona Fire District

FOR THE PERIOD

FROM: July 1, 2013

TO: June 30, 2014

### DETAIL OF CONTRACTUAL ALLOWANCES

Line No.	Name of Contracting Entity	Total Billable Runs	Gross Billing	Percent Discount	Allowance
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	(Post Total to Page 2, Line 4)				0



## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

Sedona Fire District

**FOR THE PERIOD**

**FROM:** July 1, 2013      **TO:** June 30, 2014

**SUBSCRIPTION SERVICE REVENUE AND  
DIRECT SELLING EXPENSES**

Line No.	Description	\$
1	Billings at Fully Established Rate .....	\$ _____
<u>Less:</u>		
2	AHCCCS Settlement .....	\$ _____
3	Medicare Settlement .....	_____
4	Subscription Service Settlement ..... (Post to Pg 2, Line 5) ...	_____
5	Subscription Service Bad Debt .....	_____
6	Total .....	0
<u>Plus:</u>		
7	Net Revenue from Subscription Service Runs .....	_____
8	Sales of Subscription Service ..... (Post to Pg 2, Line 9) .....	_____
9	Other Revenue ..... (attach schedule) .....	_____
10	Total Subscription Service Revenue ..... (total of Lines 7, 8 and 9)	0
 <b>Direct Expenses Incurred Selling Subscription Contracts</b>		
11	Salaries / Wages .....	_____
12	Payroll Taxes .....	_____
13	Employee Fringe Benefits .....	_____
14	Professional Services .....	_____
15	Contract Labor .....	_____
16	Travel .....	_____
17	Other General & Administrative Expenses .....	_____
18	Depreciation / Amortization .....	_____
19	Rent / Lease .....	_____
20	Building / Station Expense .....	_____
21	Transportation / Vehicles .....	_____
22	Other: _____ (attach schedule) .....	_____
23	Total Subscription Service Expenses ..... (Post to Pg 2, Line 17) .....	\$ _____ 0

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

### OTHER OPERATING REVENUES & EXPENSES

Line  
No.

Description

**Other Operating Revenues:**

1	Supportive Funding - Local	(attach schedule) .....	\$ <u>2,098,438</u>
2	Grant Funds - State	(attach schedule) .....	_____
3	Grant Funds - Federal	(attach schedule) .....	_____
4	Grant Funds - Other	(attach schedule) .....	_____
5	Patient Finance Charges	.....	_____
6	Patient Late Payment Charges	.....	_____
7	Interest Earned - Related Person / Organization	.....	_____
8	Interest Earned - Other	.....	_____
9	Gain on Sale of Operating Property	.....	_____
10	Other:	_____	_____
11	Other:	_____	_____
12	Total Other Operating Revenues	.....	\$ <u>2,098,438</u>
<b>Other Operating Expenses:</b>			
13	Loss on Sale of Operating Property	.....	_____
14	Other:	_____	_____
15	Other:	_____	_____
16	Total Other Operating Expenses	.....	<u>0</u>
17	Net Other Operating Revenues and Expenses	..... (Post to Pg 2, Line 20) .....	\$ <u>2,098,438</u>

# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: \_\_\_\_\_ Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

## Schedule I DETAIL OF SALARIES / WAGES Officers / Owners

Line No.	Name	Title	% of Ownership	Management	*FTE	CEP IEMT EMT	*FTE	OFFICE	*FTE	OTHER	*FTE	WAGES PAID TO OWNERS	*FTE
1				\$				\$				\$	
2													
3													
4													
5													
6													
7	TOTAL			\$				\$				\$	

\* Full-time equivalents (F.T.E.) is the sum of all hours for which employee wages were paid during the year divided by 2080

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: Sedona Fire District

FOR THE PERIOD FROM: July 1, 2013 TO: June 30, 2014

**Schedule II**  
**DETAIL of SALARIES / WAGES**  
**Management, Ambulance Personnel, Other Personnel**

Line No.	<b><u>Detail of Salaries / Wages - Other Than Officers / Owners</u></b>				
1	<b>MANAGEMENT:</b>				
	Certification and / or Title	Scheduled Shifts ( no. of hours worked each week)	Hourly Wage	Annual Salary	\$ Per Run or Shift
	Fire Chief	40		14,868	
	Division Chief - OPS	40		21,173	
	Division Chief - Support	40		23,825	
	BC's (2)	53		40,933	
	BC - EMS	53		76,461	
	Finance Manager	40		19,472	
2	<b>AMBULANCE PERSONNEL:</b>				
	12 CEP's	53		812,379	
	12 EMT's	53		741,258	
3	<b>OTHER PERSONNEL:</b>				
	Mechanics (2)	40		30,967	
	Admin Specialist	40		4,890	
	HR Specialist	40		4,984	
	Ambulance Billing Spec. (1 1/2)	40		76,309	
	Finance Spec. (1) Clerk (1/2)	40		7,315	
	Computer & IT	40		34,130	

# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

Sedona Fire District

FOR THE PERIOD

FROM: July 1, 2013

TO: June 30, 2014

## Schedule III DEPRECIATION and/or RENT / LEASE EXPENSE AMBULANCE VEHICLES & ACCESSORIAL EQUIPMENT ONLY

Line No.	A Description of Property	B Date Placed in Service	C Cost or Other Basis	D Business Use Percent	E Basis for Depreciation	F Method "straight line" Depreciation	G Recovery Period (in years)	H Depreciation Prior Years	I Current Year Depreciation	J Remaining Basis	K Rent / Lease Amounts *
1	Ambulance	6/27/2003	94,740	100%	cost	Straight Line	10	93,259	1,481	-	
2	Ambulance	12/19/2005	103,637	100%	cost	Straight Line	10	78,685	10,114	14,892	
3	Ambulance	2/27/2008	148,640	100%	cost	Straight Line	10	77,941	14,614	56,085	
4	Ambulance	2/27/2008	152,471	100%	cost	Straight Line	10	81,317	15,247	55,907	
5	Ambulance	7/1/2009	152,367	100%	cost	Straight Line	10	59,947	14,987	77,433	
6	Ambulance	6/13/2013	148,260	100%	cost	Straight Line	10	1,236	14,826	132,198	
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											

SUBTOTAL

71,269

Post to Pg 13, Line 19,  
Column I

0  
Post to Pg 13, Line 19,  
Column K

\* Complete Description of property, date placed in service, and rent/lease amount only.

# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

FOR THE PERIOD

FROM:

TO:

Schedule III  
DEPRECIATION and/or RENT / LEASE EXPENSE  
ALL OTHER ITEMS

Line No.	A Description of Property	B Date Placed in Service	C Cost or Other Basis	D Business Use Percent	E Basis for Depreciation	F Method "straight line" Depreciation	G Recovery Period (in years)	H Depreciation Prior Years	I Current Year Depreciation	J Remaining Basis	K Rent / Lease Amounts *
1	Medtronic Life Pak 12 EKG Monitor	10/7/2005	20,498	100%	Cost	Straight Line	7	19,801	697		
2	6 Notebooks	2/4/2009	134,228	100%	Cost	Straight Line	7	98,806	22,371	13,049	
3	Medtronic LP 15 Monitor/Defib	9/6/2012	34,579	100%	Cost	Straight Line	7	4,117	4,940	25,522	
4	Medtronic LP 15 Monitor/Defib	9/6/2012	34,579	100%	Cost	Straight Line	7	4,117	4,940	25,522	
5	Medtronic LP 15 Monitor/Defib	9/6/2012	34,579	100%	Cost	Straight Line	7	4,117	4,940	25,522	
6	Medtronic LP 15 Monitor/Defib	9/6/2012	34,579	100%	Cost	Straight Line	7	4,117	4,940	25,522	
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18	SUBTOTAL above										0
19	SUBTOTAL from Page 12, Line 20										0
										Column K	
20	SUM of Line 18 & 19										0
										Column I	
										Post from Pg 12, Line 20	
										42,827	
										71,269	
										Post from Pg 12, Line 20	
										Column I	
										114,096	
										Post to Pg 6, Line 1	
										Post to Pg 6, Line 4	

\* Complete Description of property, date placed in service, and rent/lease amount only.

## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

Sedona Fire District

FOR THE PERIOD

FROM:

July 1, 2013

TO:

June 30, 2014

### Schedule IV DETAIL OF INTEREST

Line No.	Description	Interest Rate	Principal Balance		Interest Expense	
			Beginning of Period	End of Period	Related Persons or Organizations	Other
Service Vehicles & Accessorial Equipment						
Name of Payee:						
1		_____ %	\$ _____	\$ _____	\$ _____	\$ _____
2		_____	_____	_____	_____	_____
3		_____	_____	_____	_____	_____
4		_____	_____	_____	_____	_____
Communication Equipment						
Name of Payee:						
5		_____	_____	_____	_____	_____
6		_____	_____	_____	_____	_____
7		_____	_____	_____	_____	_____
Other Property and Equipment						
Name of Payee:						
8	US Bank Equipment Finance (LP 15's)	4.91%	124,482	84,336	4,767	
9		_____	_____	_____	_____	_____
10		_____	_____	_____	_____	_____
Working Capital						
Name of Payee:						
11		_____	_____	_____	_____	_____
12		_____	_____	_____	_____	_____
13		_____	_____	_____	_____	_____
Other						
Name of Payee:						
14		_____ %	_____	_____	_____	_____
15	TOTAL		\$ 124,482	\$ 84,336	\$ 4,767	\$ 0

Post totals of Column 4 & 5 to Pg 2, Line 16

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** Sedona Fire District

**FOR THE PERIOD** **FROM:** July 1, 2013 **TO:** June 30, 2014

### BALANCE SHEET

THIS PAGE IS REPLACED WITH AUDIT PAGE #13

#### **ASSETS**

##### **CURRENT ASSETS**

1	Cash	.....	\$	.....
2	Accounts Receivable	.....		.....
3	Less: Allowance for Doubtful Accounts	.....		.....
4	Inventory	.....		.....
5	Prepaid Expenses	.....		.....
6	Other Current Assets	.....		.....
7	<b>TOTAL CURRENT ASSETS</b>	.....		\$ ..... .....
9	<b>PROPERTY &amp; EQUIPMENT</b>	.....		..... .....
10	Less: Accumulated Depreciation	.....		..... .....
11	<b>OTHER NON CURRENT ASSETS</b>	.....		..... .....
12	<b>TOTAL ASSETS</b>	.....		\$ ..... .....

#### **LIABILITIES & EQUITY**

##### **CURRENT LIABILITIES**

13	Accounts Payable	.....	\$	.....
14	Current Portion of Notes Payable	.....		.....
15	Current Portion of Long-Term Debt	.....		.....
16	Deferred Subscription Income	.....		.....
17	Accrued Expenses and Other	.....		.....
18		.....		.....
19		.....		.....
20	<b>TOTAL CURRENT LIABILITIES</b>	.....		\$ ..... .....
21	<b>NOTES PAYABLE</b>	.....		..... .....
22	<b>LONG-TERM DEBT OTHER</b>	.....		..... .....
23	<b>TOTAL LONG-TERM DEBT</b>	.....		..... .....

##### **EQUITY & OTHER CREDITS**

###### **Paid-In Capital:**

24	Common Stock	.....		.....
25	Paid-In Capital in Excess of Par Value	.....		.....
26	Contributed Capital	.....		.....
27	Retained Earnings	.....		.....
28		.....		.....
29		.....		.....
30	<b>Fund Balance</b>	.....		..... .....
31	<b>TOTAL EQUITY</b>	.....		..... .....
32	<b>TOTAL LIABILITIES &amp; EQUITY</b>	.....		\$ ..... .....



**Sedona Fire District  
Balance Sheets -  
Governmental Funds  
June 30, 2014**

	<b>Major Funds</b>			<b>Other</b>	<b>Total</b>
	<b>General</b>	<b>Capital Projects</b>	<b>Special Projects</b>	<b>Governmental Funds</b>	<b>Governmental Funds</b>
<b>Assets:</b>					
Cash and investments	\$ 2,880,448	\$ 1,288,304	\$ -	\$ -	\$ 4,168,752
Receivables (net of allowance for uncollectibles):					
Property taxes	230,872	-	-	-	230,872
Ambulance billings	383,394	-	-	-	383,394
Accounts	123,958	-	-	129,026	252,984
Due from other funds	72,262	-	19,749	-	92,011
Prepaid items	108,551	-	-	-	108,551
Total assets	<u>\$ 3,799,485</u>	<u>\$ 1,288,304</u>	<u>\$ 19,749</u>	<u>\$ 129,026</u>	<u>\$ 5,236,564</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 213,057	\$ -	\$ 701	\$ 3,344	\$ 217,102
Due to other funds	-	-	-	92,011	92,011
Accrued payroll and related	238,641	-	19,048	17,006	274,695
Total liabilities	451,698	-	19,749	112,361	583,808
<b>Deferred inflows of resources:</b>					
Unearned revenues	425,944	-	-	27,175	453,119
Total deferred inflows of resources	425,944	-	-	27,175	453,119
<b>Fund balances:</b>					
Nonspendable - prepaid items	108,551	-	-	-	108,551
Committed	357,317	1,288,304	-	16,665	1,662,286
Unassigned	2,455,975	-	-	(27,175)	2,428,800
Total fund balances (deficit)	<u>2,921,843</u>	<u>1,288,304</u>	<u>-</u>	<u>(10,510)</u>	<u>4,199,637</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,799,485</u>	<u>\$ 1,288,304</u>	<u>\$ 19,749</u>	<u>\$ 129,026</u>	<u>\$ 5,236,564</u>

Reconciliation of fund balances of governmental funds to total net position:

<b>Total fund balances</b>	\$ 4,199,637
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund financial statements	12,180,896
Some receivables are not available to pay for current-period expenditures and, therefore, are deferred in the fund financial statements	453,119
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund financial statements	(3,794,421)
<b>Net position of governmental activities</b>	<u>\$ 13,039,231</u>

The accompanying notes are an  
integral part of these basic financial statements.

# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

Sedona Fire District

FOR THE PERIOD

FROM: July 1, 2013

TO: June 30, 2014

## STATEMENT OF CASH FLOWS

THIS PAGE IS REPLACED WITH AUDIT PAGE #14

### OPERATING ACTIVITIES:

1 Net (loss) Income ..... \$ \_\_\_\_\_

*Adjustments to Reconcile Net Income to Net Cash*

Provided by Operating Activities: Note: a increase in these accounts improves cash flow

2 Depreciation Expense ..... \_\_\_\_\_

3 Deferred Income Tax ..... \_\_\_\_\_

4 Loss (gain) on Disposal of Property & Equipment ..... \_\_\_\_\_

(Increase) Decrease in: Note: a decrease in these accounts improves cash flow

5 Accounts Receivable ..... \_\_\_\_\_

6 Inventories ..... \_\_\_\_\_

7 Prepaid Expenses ..... \_\_\_\_\_

Increase (Decrease) in: Note: a increase in these accounts improves cash flow

8 Accounts Payable ..... \_\_\_\_\_

9 Accrued Expenses ..... \_\_\_\_\_

10 Deferred Subscription Income ..... \_\_\_\_\_

11 NET CASH PROVIDED (Used) BY OPERATING ACTIVITIES ..... \$ \_\_\_\_\_

### INVESTING ACTIVITIES:

12 Purchases of Property & Equipment ..... \_\_\_\_\_

13 Proceeds from Disposal of Property & Equipment ..... \_\_\_\_\_

14 Purchases of Investments ..... \_\_\_\_\_

15 Proceeds from Disposal of Investments ..... \_\_\_\_\_

16 Loans Made ..... \_\_\_\_\_

17 Collections on Loans ..... \_\_\_\_\_

18 Other ..... \_\_\_\_\_

19 NET CASH PROVIDED (Used) BY INVESTING ACTIVITIES ..... \_\_\_\_\_

### FINANCING ACTIVITIES:

New Borrowings:

20 Long-Term ..... \_\_\_\_\_

21 Short-Term ..... \_\_\_\_\_

Debt Reduction:

22 Long-Term ..... \_\_\_\_\_

23 Short-Term ..... \_\_\_\_\_

24 Capital Contributions ..... \_\_\_\_\_

25 Dividends Paid ..... \$ \_\_\_\_\_

26 NET CASH PROVIDED (Used) BY FINANCING ACTIVITIES ..... \_\_\_\_\_

27 NET INCREASE (Decrease) IN CASH ..... \_\_\_\_\_

28 CASH AT BEGINNING OF YEAR ..... \_\_\_\_\_

29 CASH AT END OF YEAR ..... \_\_\_\_\_

### SUPPLEMENTAL DISCLOSURES:

Non-cash Investing and Financing Transactions:

30 ..... \_\_\_\_\_

31 ..... \_\_\_\_\_

32 ..... \_\_\_\_\_

33 Interest Paid (Net of Amounts Capitalized) ..... \_\_\_\_\_

34 Income Taxes Paid ..... \$ \_\_\_\_\_

**Sedona Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2014**

	<b>Major Funds</b>			<b>Other</b>	<b>Total</b>
	<b>General</b>	<b>Capital Projects</b>	<b>Special Projects</b>	<b>Governmental Funds</b>	<b>Governmental Funds</b>
<b>Revenues:</b>					
<i>Taxes:</i>					
Property taxes	\$ 9,351,954	\$ -	\$ -	\$ -	\$ 9,351,954
Fire district assistance tax	325,393	-	-	-	325,393
Ambulance fees	1,562,808	-	-	-	1,562,808
Dispatch fees and other projects	161,826	-	1,154,745	28,188	1,344,759
Non-district fire revenues	118,891	-	-	375,998	494,889
Rent	167,581	-	-	-	167,581
Investment earnings	10,996	7,700	-	-	18,696
Other	207,038	-	-	3,098	210,136
Total revenues	11,906,487	7,700	1,154,745	407,284	13,476,216
<b>Expenditures:</b>					
<i>Public safety-fire protection and emergency medical services:</i>					
<i>Current:</i>					
Salaries and wages	6,666,282	-	746,100	298,909	7,711,291
Employee benefits	2,709,800	-	303,338	75,022	3,088,160
Materials and supplies	688,728	-	104,523	4,607	797,858
Dispatch fees	583,420	-	-	-	583,420
Professional services	257,260	-	55,820	-	313,080
Utilities and communications	191,432	-	19,033	-	210,465
Repairs and maintenance	116,921	-	1,205	216	118,342
Training and related	82,621	-	3,952	35,944	122,517
Insurance	95,877	-	-	-	95,877
Other	70,445	-	11,016	3,098	84,559
Capital outlay	947,464	2,250,218	-	-	3,197,682
<i>Debt service:</i>					
Principal	349,863	-	-	-	349,863
Interest	71,305	-	-	-	71,305
Total expenditures	12,831,418	2,250,218	1,244,987	417,796	16,744,419
Excess of revenues over (under) expenditures	(924,931)	(2,242,518)	(90,242)	(10,512)	(3,268,203)
<b>Other financing sources (uses):</b>					
Proceeds from capital lease	200,000	-	-	-	200,000
Transfers in	425,026	-	-	-	425,026
Transfers out	-	(425,026)	-	-	(425,026)
Total other financing sources (uses)	625,026	(425,026)	-	-	200,000
Net change in fund balances	(299,905)	(2,667,544)	(90,242)	(10,512)	(3,068,203)
Fund balances, beginning of year	3,221,748	3,955,848	90,242	2	7,267,840
Fund balances, end of year	\$ 2,921,843	\$ 1,288,304	\$ -	\$ (10,510)	\$ 4,199,637

The accompanying notes are an  
integral part of these basic financial statements.